

JUL 28 2006

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

**CATHY A. CATTERSON, CLERK
U.S. COURT OF APPEALS**

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

RICARDO A. ROCHA,

Defendant - Appellant.

No. 05-50669

D.C. No. CR-01-00435-GHK

MEMORANDUM*

Appeal from the United States District Court
for the Central District of California
George H. King, District Judge, Presiding

Submitted July 24, 2006**

Before: ALARCÓN, HAWKINS, and THOMAS, Circuit Judges.

Ricardo A. Rocha appeals from the district court's order, after remand, explaining that it would impose the same sentence under the advisory Guidelines.

Rocha was originally sentenced to 27 months of imprisonment following his

* This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

** This panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

conviction of three counts of subscribing to false tax returns, in violation of 26 U.S.C. § 7206(1).

Pursuant to *Anders v. California*, 386 U.S. 738 (1967), counsel for Rocha has filed a brief stating there are no grounds for relief, and a motion to withdraw as counsel of record. Rocha has not filed a pro se supplemental brief.

Our independent review of the record pursuant to *Penson v. Ohio*, 488 U.S. 75, 83-84 (1988), discloses no grounds for relief. We therefore **GRANT** counsel's motion to withdraw and **AFFIRM** the district court's order.

AFFIRMED.